



## DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.:RULE TITLE:12A-19.050Notification of Local Communications<br/>Services Tax Rate Changes and Permit Fee<br/>Elections

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), is to incorporate the provisions of s. 337.401(3)(c), F.S., regarding the total rate for the local communications services tax for a municipality, charter county, or noncharter county that elect not to require permit fees.

SUMMARY: The proposed amendments to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), provide the maximum local communications service tax rates for municipalities, charter counties, and noncharter counties that do not require permit fees.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the

statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 202.21 FS.

LAW IMPLEMENTED: 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: https://attendee.gotowebinar.com/register/2655588801890947

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Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

## THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Brinton Hevey, Technical

Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com

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## THE FULL TEXT OF THE PROPOSED RULE IS:

## 12A-19.050 Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections.

(1) No change.

(2) Permit Fee Elections.

(a) If a municipality or charter county <u>elects to not require</u> permit fees, the total rate for the local communications services

tax as computed under Section 202.20, F.S., for that municipality or charter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.12 percent changes its election and exercises its authority to collect permit fees, the rate of the local communications services tax imposed by the jurisdiction will automatically be reduced by the sum of .12 percent plus the percentage increase in the local communications services tax, if any.

(b) through (c) No change.

(d) If a noncharter county elects to not require permit fees, the total rate for the local communications services tax as computed under Section 202.20, F.S., for that noncharter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.24 percent, to replace the revenue the noncharter county would otherwise have received from permit fees for providers of communications services. If any local taxing jurisdiction that initially elected to collect permit fees subsequently elects to not collect permit fees, the rate of the local communications services tax imposed by the jurisdiction may be increased by ordinance or resolution by up to .24 percent.

(3) through (4) No change.

Rulemaking Authority <u>202.21</u> <del>202.28(1)(b)2.</del> FS. Law Implemented 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS. History–New 1-31-02, Amended 4-17-03, 5-9-13.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023



